

**YOUTH DIVERSION PROGRAM
FINANCIAL STATEMENTS
AS AT MARCH 31, 2020**

**YOUTH DIVERSION PROGRAM
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AS AT MARCH 31, 2020**

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INDEPENDENT AUDITOR'S REPORT

To the Members of
Youth Diversion Program

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Youth Diversion Program (the Organization), which comprise the statement of financial position as at March 31, 2020, and the statement of continuity of fund balances, revenue and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether, as at and for the years ended March 31, 2020 and April 1, 2019, any adjustments might be necessary to donations revenue, excess of revenues over expenditures, assets and fund balances.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing these financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

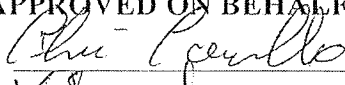
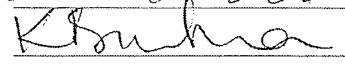
KINGSTON, Canada
August 24, 2020

Wilkinson & Company LLP

Chartered Professional Accountants
Licensed Public Accountants

WILKINSON & COMPANY LLP - CHARTERED PROFESSIONAL ACCOUNTANTS

**YOUTH DIVERSION PROGRAM
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2020**

	2020	2019
	\$	\$
ASSETS		
CURRENT		
Cash and short term deposits	137,320	200,388
Due from Canada Revenue Agency - Note 10	27,561	
Accounts receivable	1,517	
HST receivable	9,903	13,757
Investments - Note 3	247,289	262,685
Prepaid expenses	2,105	38,883
	425,695	515,713
LONG-TERM		
Tangible Capital assets - Note 4	15,591	26,768
	441,286	542,481
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	26,622	10,290
Deferred revenue - Note 5	115,160	222,943
	141,782	233,233
LONG-TERM		
Deferred capital contributions - Note 6	14,362	31,507
	156,144	264,740
FUND BALANCES		
Unrestricted Fund	36,643	13,362
Internally restricted - Capital Fund	100,021	105,940
Internally restricted - Contingency Fund	147,272	156,748
Invested in tangible capital assets	1,206	1,691
	285,142	277,741
APPROVED ON BEHALF OF THE BOARD		
 _____ Director		
 _____ Director		
	441,286	542,481

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF CONTINUITY OF FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 2020**

	Invested in Tangible Capital Assets	Internally Restricted Capital Fund (Note 7)	Internally Restricted Contingency Fund (Note 7)	Unrestricted Fund	Total 2020	Total 2019
	\$	\$	\$	\$	\$	\$
FUND BALANCES - BEGINNING OF YEAR	1,691	105,940	156,748	13,362	277,741	274,194
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(485)	(5,919)	(9,476)	23,281	7,401	3,547
FUND BALANCES - END OF YEAR	1,206	100,021	147,272	36,643	285,142	277,741

The accompanying notes form an integral part of these financial statements



**YOUTH DIVERSION PROGRAM
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2020**

	2020 \$	2019 \$
REVENUE		
Ministry of Children and Youth Services	395,390	395,390
Ministry of the Attorney General	41,625	41,625
Ministry of Community Safety and Correctional Services	30,338	30,988
Donations and fundraising	126,668	20,372
Counselling and prevention programs	222,551	261,608
United Way Serving Kingston, Frontenac, Lennox and Addington	226,591	218,534
Other grants	48,460	44,000
Ontario Trillium Foundation	133,200	
Amortization of deferred capital contributions	10,692	8,856
Interest	2,521	3,266
Other	2,265	10,305
	1,240,301	1,034,944
EXPENDITURES		
Administration costs - Note 9	35,406	35,406
Advertising and promotion	768	4,465
Amortization	11,177	9,893
Communication	7,810	7,791
Donations and fundraising	77,472	25,847
Insurance	8,717	7,171
Interest and bank charges	2,384	2,539
Rent	42,760	39,574
Program expenses	14,892	8,685
Professional fees	18,843	7,305
Staff travel	31,715	31,923
Staff training	10,710	16,030
Office supplies and equipment	56,273	24,509
Volunteer training	2,290	1,408
Salaries and employee benefits	923,848	819,943
Less government subsidy - Note 10	(27,561)	
	1,217,504	1,042,489
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE)		
BEFORE UNDERNOTED FOR YEAR	22,797	(7,545)
OTHER INVESTMENT INCOME	142	39
CAPITAL GAINS FROM SEGREGATED FUND DISTRIBUTIONS	655	2,557
DIVIDEND INCOME	1,101	1,051
INSURANCE SEGREGATED FUND CAPITAL LOSSES	(2,600)	(1,107)
UNREALIZED GAINS AND LOSSES	(14,694)	8,552
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	7,401	3,547

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2020**

	2020 \$	2019 \$
OPERATING ACTIVITIES		
Excess of revenue over expenditures (expenditures over revenue) for year	7,401	3,547
Adjustment for items which do not affect cash -		
Amortization of capital assets	11,177	9,893
Unrealized (gains) losses on marketable securities	14,694	(8,552)
Amortization of deferred capital contributions	(10,692)	(8,856)
Capital gains from segregated fund distributions	(655)	(2,557)
Investment income	1,357	17
	23,282	(6,508)
Net change in non-cash working capital balances - Note 8	(79,897)	86,883
CASH FLOWS PROVIDED FROM (USED IN) OPERATING ACTIVITIES	(56,615)	80,375
INVESTING ACTIVITIES		
Purchase of capital assets		(23,216)
CASH FLOWS PROVIDED FROM (USED IN) INVESTING ACTIVITIES	NIL	(23,216)
FINANCING ACTIVITIES		
Purchase of investments		(17,000)
Deferred capital contributions	(6,453)	29,668
CASH FLOWS PROVIDED FROM (USED IN) FINANCING ACTIVITIES	(6,453)	12,668
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS FOR YEAR	(63,068)	69,827
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	200,388	130,561
CASH AND CASH EQUIVALENTS - END OF YEAR	137,320	200,388
REPRESENTED BY:		
Cash and short-term deposits	137,320	200,388

The accompanying notes form an integral part of these financial statements

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

1. NATURE OF OPERATIONS

The Youth Diversion Program is incorporated in Ontario as an organization without share capital that provides services under the authority of the Youth Criminal Justice Act, in Kingston, Ontario.

The organization is registered as a charitable organization and consequently is exempt from income taxes under the *Income Tax Act*.

2. ACCOUNTING POLICIES

Outlined below are those accounting policies adopted by the organization considered to be particularly significant:

(a) Basis of Accounting

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Fund Accounting

The accompanying financial statements include the activities of the organization for which the Board of Directors is legally accountable. In order to properly reflect its activities, the organization maintains its accounts in accordance with the principles of "fund accounting" in order that limitations and restrictions placed on the use of available resources are observed. Under fund accounting, resources for various purposes are classified for accounting and reporting into funds in accordance with activities or objectives specified.

The Invested in Other Capital Assets Fund accounts for the organization's equipment.

The Unrestricted Fund accounts for the cost of operations of providing support services financed by contracts and grants and other general income.

The Capital fund accounts for funds set aside by the Board of Directors to renovate the organization's current location or to relocate to a new location.

The Contingency fund accounts for funds set aside by the Board of Directors for working capital to cover unforeseen expenditures.

The balance sheet represents the combined position of all the funds of the organization.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

2. ACCOUNTING POLICIES (Cont'd)

(c) Accounting Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include valuation of accounts receivable, deferred revenue and accounts payable. Actual results could differ from those estimates.

(d) Revenue Recognition

The organization follows the deferral method of accounting for contributions, which includes grants received pursuant to budget arrangements established by the funders. Grants are recorded as revenue in the period to which they relate. Grants approved but not received at the end of the accounting period are accrued. Where a portion of a grant relates to a future period, it is deferred and recognized in the subsequent period. These financial statements reflect agreed arrangements approved by the funding sponsors with respect to the year ended March 31, 2020.

Investment income is recognized as revenue when earned.

Fees for service are recognized as revenue as the services are provided.

(e) Deferred Revenue Relating to Capital Assets

Revenue received for the purpose of purchasing capital assets is deferred and amortized into revenue at a rate corresponding with the amortization rate for the related computers and equipment, which is a declining basis of 20 to 50%.

(f) Capital Assets and Amortization

Capital assets are stated at acquisition cost. Amortization is based on estimated useful life, is calculated on the following bases and at the rates set out below:

Asset	Basis	Rate
Equipment	Declining balance	20%
Computer equipment	Declining balance	50%

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

2. ACCOUNTING POLICIES (Cont'd)

(g) Donated Services

Volunteers contribute significant hours each year to assist the organization in carrying out its activities. Since these services are not normally purchased by the organization and because of the difficulty of identifying a reliable basis for their value, donated services are not recognized in these financial statements..

(h) Allocation of Common Expenses

The organization operates various programs. The costs of each program includes the costs of personnel, premises and other expenses that are directly related to providing the program. The organization also incurs a number of general support expenses that are common to the administration of the organization and each of it's programs.

The organization allocated its expenses according to management's best estimate on a basis of time, space and other resources utilized. The allocation is disclosed in Note 10 and the accompanying schedules.

(i) Income Taxes

The organization is a not-for-profit organization and as such is exempt from income taxes.

(j) Cash and Equivalents

Cash and equivalents consist of cash on deposit.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

3. INVESTMENTS

The organization's investments are in segregated insurance funds and consists of the following:

	2020		2019	
	Book Value \$	Fair Value \$	Book Value \$	Fair Value \$
<u>Board Contingency Investments</u>				
Great West Life Balanced Fund	29,173	27,702	28,734	30,944
Great West Life Dividend Fund	29,145	28,019	30,339	34,063
Great West Life Foreign Equity Fund	31,882	31,142	31,859	32,900
Great West Life Income Fund	20,769	19,845	20,373	20,673
Great West Life Real Estate Fund	35,529	40,564	35,512	38,169
	146,498	147,272	146,817	156,749
<u>Capital Investments</u>				
Great West Life Dividend Fund	23,263	22,362	24,233	27,203
Great West Life Foreign Equity Fund	21,534	21,029	21,532	22,230
Great West Life Income Fund	32,838	31,347	32,251	32,689
Great West Life Real Estate Fund	21,935	25,279	21,939	23,814
	99,570	100,017	99,955	105,936
	246,068	247,289	246,772	262,685

4. TANGIBLE CAPITAL ASSETS

	2020		2019	
	Cost \$	Accumulated amortization \$	Cost \$	Accumulated amortization \$
Equipment	18,649	13,031	18,649	11,627
Computer equipment	44,867	34,894	44,867	25,121
	63,516	47,925	63,516	36,748
Cost less accumulated amortization	\$ 15,591		\$ 26,768	

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

5. DEFERRED REVENUE

Deferred revenue represents unrestricted donations and fundraising amounts not utilized to fund current year program expenditures and consists of the following:

	2020	2019
	\$	\$
Trillium intersections		66,600
Maltby Centre EMH Ware grant		35,860
Kairos - donations	59,280	59,280
Mentor Program - donations	25,333	25,333
Rebound - donations	29,486	29,486
Chinlock wrestling - donations		5,323
SNAP - donations	1,061	1,061
	115,160	222,943

6. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contributions consists of the following:

	2020	2019
	\$	\$
Beginning of year	31,507	10,695
Current period contributions - MCYS		17,000
Prior period contributions repayable - United Way	(6,453)	12,668
Amortization of deferred capital contributions	(10,692)	(8,856)
	14,362	31,507

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

7. INTERNALLY RESTRICTED FUNDS

Internally restricted amounts of \$100,021 have been set aside in the capital fund for the future use of either purchasing a building or renovating the current location. Internally restricted amounts of \$147,272 have been set aside in the Contingency Fund for unforeseen expenditures. These internally restricted amounts are not available for any other purpose without the approval of the board of directors.

8. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

Cash provided from (used in) non-cash working capital is compiled as follows:

	2020	2019
	\$	\$
DECREASE IN CURRENT ASSETS		
Due from Canada Revenue Agency	(27,561)	
HST receivable	3,854	(8,562)
Accounts receivable	(1,517)	
Prepaid expenses	36,778	(37,360)
	11,554	(45,922)
INCREASE (DECREASE) IN CURRENT LIABILITIES		
Accounts payable and accrued liabilities	16,332	(760)
Deferred revenue	(107,783)	133,565
	(91,451)	132,805
NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES	(79,897)	86,883

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

9. ADMINISTRATION COSTS

Common administration costs have been allocated to various programs. Expenditures net of these allocations are reported on the statement of revenue and expenditures as follows:

	Total Expenditures 2020 \$	Allocated Costs \$	Expenditures Net Of Allocated Costs \$
Salaries and employee benefits	937,579	13,731	923,848
Office supplies and equipment	58,079	1,806	56,273
Staff travel	33,561	1,846	31,715
Insurance	11,229	2,512	8,717
Rent	45,181	2,421	42,760
Professional fees	24,859	6,016	18,843
Interest and bank charges	2,495	111	2,384
Staff training	11,901	1,191	10,710
Donation and fundraising	82,472	5,000	77,472
Program expenses	15,664	772	14,892
	1,223,020	35,406	1,187,614

10. GOVERNMENT ASSISTANCE

The corporation was eligible for the Canadian Emergency Wage Subsidy (CEWS) for wages paid during the last half of March 2020. This amount received for the year was \$27,561 and this has been reported as a reduction of the wages paid to employees. The wages subsidy has not been allocated to any of the programs outlined in schedules A through M.

11. COMMITMENTS

In 2019, the organization signed a three year lease agreement for its location as 559 Bagot Street in Kingston. The base rent for the property is \$40,108 in the first year, \$42,283 for the second year and \$43,484 for the last year.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

12. FINANCIAL INSTRUMENTS

Financial instruments consist of accounts receivable, short term deposits, mortgages payable and accounts payable and accrued liabilities. The carrying amounts approximate their fair market value due to the immediate or short-term maturity of these financial instruments.

Credit Risk

Credit risk is the risk of financial loss to the organization if a party to the organization's financial instruments fails to discharge an obligation or make payments of interest and principal when due. The organization is exposed to this risk relating to its short term deposits and accounts receivable.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk, and equity risk, of which the organization is exposed to interest rate risk and equity risk.

Interest Rate Risk

Interest rate risk is the potential for financial loss caused by fluctuations in fair value or future cash flows of financial instruments because of changes in market interest rates. The organization is exposed to interest rate risk through its interest bearing investments within the investment portfolio.

Equity Risk

Equity risk associated with investments in mutual funds is the risk that their fair value will fluctuate because of changes in market prices. This risk is reduced by regularly rebalancing the portfolio to be in line with the organization's investment policy. The corporation may be exposed to additional risks related to COVID-19 as outlined in note 15.

Liquidity Risk

Liquidity risk is the risk that the organization will not be able to meet all cash outflow obligations as they come due. The organization mitigates this risk by monitoring cash activities and expected outflows. This risk is also mitigated by the fact that the primary source of funding is from provincial and municipal governments.

13. CAPITAL DISCLOSURE

The organization's objectives with respect to capital management are to maintain a minimum capital base that allows the organization to continue with and execute its overall purpose as outlined in the fund balances accounting policy in Note 2(b). The organization's Board of Directors performs periodic reviews of the organization's capital needs to ensure they remain consistent with the risk tolerance that is acceptable to the organization.

**YOUTH DIVERSION PROGRAM
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2020**

14. SUPPLEMENTARY INFORMATION

The organization receives funding from the Ministry of Children and Youth Services and the Ministry of the Attorney General. As part of its funding agreements the organization is required to provide supplementary financial information on programs funded by the Ministries. As such, schedules have been prepared which provides information on the revenue and expenditures of each program code.

15. IMPACT OF COVID-19

Since the beginning of 2020, the coronavirus disease COVID-19 has had considerable impact, both globally and locally, which has the potential to create financial stress on the economy and the corporation in the following areas:

- (a) The global investment markets have experienced substantial volatility and downward valuation due to the economic concerns at this time, which could significantly impact the organization's investment portfolio, and
- (b) Due to the economic uncertainty that affects potential donors, the receipt of donations may be reduced.

In the same period the corporation has received \$304,797 in government funding related to COVID-19 (\$27,561 pertaining to the current fiscal year and \$52,804 in the 2021 fiscal year). The amount of other financial impacts on the corporation could not be determined.

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
MINISTRY OF COMMUNITY SAFETY AND CORRECTIONAL SERVICES
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Community Safety and Correctional Services	30,338	30,988
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EXPENDITURES		
Advertising and promotion		675
Bank charges and interest	66	14
Office supplies and equipment	1,692	1,660
Program expenses	373	1,911
Salaries and employee benefits	25,632	24,496
Staff training	1,262	80
Staff travel	991	1,297
	<hr/>	<hr/>
	30,016	30,133
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	322	855
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
MINISTRY OF ATTORNEY GENERAL PROGRAM
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Attorney General	41,625	41,625
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EXPENDITURES		
Advertising and promotion	10	218
Bank charges and interest	83	85
Communication	400	255
Insurance	1,500	1,404
Office supplies and equipment	1,332	1,995
Professional fees	911	1,060
Program expenses	170	178
Rent	2,017	2,028
Salaries and employee benefits	33,667	32,503
Staff travel	244	1,373
Staff training	315	91
Volunteer training and recognition	1,326	1,112
	41,975	42,302
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(350)	(677)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COUNSELLING SERVICES - A349
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Children and Youth Services	63,754	63,754
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EXPENDITURES		
Administration costs	5,563	5,511
Advertising and promotion	294	253
Bank charges and interest	122	130
Communication	183	198
Office supplies and equipment	761	778
Rent	2,723	2,872
Salaries and employee benefits	53,239	52,134
Staff training	510	780
Staff travel	1,315	1,144
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	64,710	63,800
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(956)	(46)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
COORDINATED ACCESS - A352
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Children and Youth Services	11,114	11,114
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EXPENDITURES		
Administration costs	1,014	962
Bank charges and interest	23	25
Salaries and employee benefits	10,232	10,283
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	11,269	11,270
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(155)	(156)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CASE MANAGEMENT - A354
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Children and Youth Services	7,473	7,473
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EXPENDITURES		
Administration costs	702	702
Bank charges and interest	15	17
Salaries and employee benefits	6,998	6,879
	<hr/>	<hr/>
	7,715	7,598
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(242)	(125)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
TARGET - A356
FOR THE YEAR ENDED MARCH 31, 2020**

	2020 \$	2019 \$
REVENUE		
Ministry of Children and Youth Services	2,176	2,176
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EXPENDITURES		
Administration costs	217	321
Bank charges and interest	4	4
Salaries and employee benefits	1,879	1,840
	<hr/>	<hr/>
	2,100	2,165
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EXCESS OF EXPENDITURES OVER REVENUE (EXPENDITURES OVER REVENUE) FOR YEAR	76	11
	<hr/>	<hr/>

**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
CHILD & FAMILY INTERVENTION OPERATING NON RESIDENTIAL - A440
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Children and Youth Services	2,001	2,001
<hr/>		
EXPENDITURES		
Salaries and employee benefits	2,061	2,078
Bank charges	6	
	<hr/>	<hr/>
	2,067	2,078
<hr/>		
EXCESS OF EXPENDITURES OVER REVENUE		
(EXPENDITURES OVER REVENUE) FOR YEAR	(66)	(77)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
EXTRAJUDICIAL MEASURES - A802
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Children and Youth Services	29,089	29,089
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EXPENDITURES		
Advertising and promotion	105	51
Administration costs	2,665	2,665
Bank charges and interest	51	52
Insurance	502	374
Office supplies and equipment	893	1,538
Program expenses	70	142
Rent	2,516	2,654
Salaries and employee benefits	21,135	19,404
Staff travel	1,405	1,788
Staff training	158	500
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	29,500	29,168
<hr/>		
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(411)	(79)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
OTHER EXTRAJUDICIAL SANCTIONS - A804
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Children and Youth Services	74,618	74,618
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EXPENDITURES		
Administration costs	6,852	6,852
Advertising and promotion	253	261
Bank charges and interest	130	134
Insurance	1,066	795
Office supplies and equipment	2,326	3,531
Program expenses	471	519
Rent	6,419	6,824
Professional fees	411	490
Salaries and employee benefits	53,495	49,146
Staff training	1,177	1,468
Staff travel	3,094	4,621
	<hr/>	<hr/>
	75,694	74,641
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(1,076)	(23)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
SUBSTANCE ABUSE - A837
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Children and Youth Services	38,090	38,090
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EXPENDITURES		
Administration costs	3,172	3,172
Bank charges and interest	69	75
Insurance	251	187
Office supplies and equipment	196	309
Rent	4,499	4,746
Professional fees		44
Program expenses	458	43
Salaries and employee benefits	28,263	28,499
Staff training	697	582
Staff travel	771	593
	38,376	38,250
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(286)	(160)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
YOUTH OUTREACH WORKER PROGRAM - A905
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Children and Youth Services	62,100	62,100
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EXPENDITURES		
Administration costs	5,589	5,589
Advertising and promotion	8	140
Bank charges & interest	131	139
Communication	368	390
Memberships		249
Rent and utilities	303	316
Salaries and employee benefits	53,784	53,067
Staff training	215	536
Staff travel	2,527	2,293
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	62,925	62,719
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(825)	(619)
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES
RESTORATIVE JUSTICE AND CONFLICT MEDIATION PROGRAM - A920
FOR THE YEAR ENDED MARCH 31, 2020**

	2020	2019
	\$	\$
REVENUE		
Ministry of Children and Youth Services	104,975	104,975
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EXPENDITURES		
Administration costs	9,632	9,632
Advertising and promotion	12	217
Bank charges and interest	175	274
Communication	1,143	1,174
Insurance	1,256	936
Office supplies and equipment	4,055	4,572
Professional fees	3,641	2,650
Program expenses	1,569	342
Rent	4,639	4,894
Salaries and employee benefits	74,333	71,962
Staff training	1,103	2,290
Staff travel	4,339	4,777
	105,897	103,720
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EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	(922)	1,255
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**YOUTH DIVERSION PROGRAM
SCHEDULE OF REVENUE AND EXPENDITURES - INTERSEC
(UNAUDITED)
FOR THE YEAR ENDED MARCH 31, 2020**

	2020 \$	2019 \$
REVENUE		
Trillium Foundation	133,200	NIL
EXPENDITURES		
Advertising and promotion	49	
Bank charges and interest	274	
Communication	1,178	
Insurance	1,695	
Office	316	
Program expenses	1,197	
Rent	1,362	
Professional fees	9,527	
Salaries and benefits	108,608	
Staff training	1,382	
Staff travel	4,645	
	130,233	NIL
EXCESS OF REVENUE OVER EXPENDITURES (EXPENDITURES OVER REVENUE) FOR YEAR	2,967	NIL